



**PERSONAL PROPERTY MANUAL**

<b>2005 VALUATION TABLE INDEX</b>			
<b>Category</b>	<b>Valuation Table</b>	<b>Trend Code</b>	<b>Life in Years</b>
<b>AGRICULTURAL</b>			
<b>FARM and RANCH (Machinery and Equipment)</b>			
Machinery and equipment used in the production of crops and livestock and on-the-farm processing of feeds	1	06	10
Dairy - milking and holding facility	1	06	10
Laser sending and receiving equipment	1	06	10
Sprinklers - walking and pivot	1	03	6
Drip irrigation system	1	03	6
Tractors, combines, cotton harvesters, hay balers, forage harvesters, etc.	1	03	6
<b>AIR CONDITIONING EQUIPMENT</b>			
Large - twenty tons and over	1	78	20
Medium and small - under twenty tons	1	84	10
Heat pumps - all sizes	1	04	7
<b>AIRCRAFT</b> (See Chapter 5, "Special Properties.")	---	---	---
<b>AIRPORT GROUND EQUIPMENT</b> (Includes unlicensed vehicles)	1	06	10
<b>AMUSEMENT and RECREATION EQUIPMENT</b>			
Amusement rides	1	02	5
Billiards and pool	1	06	10
Boats (See Chapter 5, "Special Properties – Watercraft.")	1	02	5
Boats, Tour Boats, Excursion Boats (over 30 feet in length)	1	13	20
Bowling alleys	1	05	8
Coin operated electronic games (video games)	5	88	2
Dance studio	1	06	10
Gymnasium (fitness facilities)	1	06	10
Museum	1	06	10

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<b>AMUSEMENT and RECREATION EQUIPMENT</b> (continued)			
Personal Watercraft	1	02	5
Race track (equipment)	1	06	10
Race track tote equipment	5	50	4
Video tape rentals (See Chapter 5, "Special Properties.")	5	73	2
Video rental tape player	1	01	3
Golf carts	1	02	5
Miniature golf courses	1	06	10
<b>ANIMALS (Taxable)</b> (See Chapter 5, "Special Properties, Animals - Taxable.")	---	---	---
<b>APARTMENTS (Furnishings and Equipment)</b>	1	33	8
<b>ARTWORK and DECORATIVE ACCESSORIES</b> (See Chapter 5, "Special Properties.")	1	72	10
<b>AUDIO EQUIPMENT (Office - Nonmanufacturing)</b> VCRs, TVs, video cameras, digital cameras and related test equipment	1	02	5
<b>AUTOMOTIVE EMISSION and TESTING</b>	1	37	5
<b>AUTOMOBILE REPAIR and SERVICE STATION EQUIPMENT</b>			
Body shops	1	42	10
Car wash - automatic	1	40	5
Car wash - automatic (coin operated)	1	40	5
Diagnostic equipment - computerized	1	37	5
Diagnostic equipment - mechanical	1	14	7
Garages	1	42	10
Recapping, retreading and rebuilding tires	1	38	8
Service station equipment	1	38	8
Portable service station equipment	1	38	8

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<b>AUTOMOBILE REPAIR &amp; SERVICE STATION EQUIP.</b> (continued)			
Service station tanks and leak detection equipment	1	38	8
<b>BANKS, SAVINGS AND LOAN EQUIPMENT</b>			
Automatic teller machines	1	68	5
Drive-through windows	1	35	10
Night depository	1	35	10
Teller service area	1	35	10
Teller service system	1	35	10
Closed-circuit TV with pneumatic system	1	34	4
Visual pneumatic system	1	29	8
Currency lockers	1	36	20
Safe deposit boxes	1	36	20
Teller lockers	1	36	20
Vaults, vault doors, inner gates, vent fans and additions (See Chapter 5, "Special Properties.")	1	36	20
<b>BARBER SHOP EQUIPMENT</b>	1	06	10
<b>BEAUTY SHOP EQUIPMENT</b>	1	05	8
<b>BILLBOARDS</b> (See Chapter 5, "Special Properties.")	8	90	---
<b>BOAT FABRICATION</b> (Includes construction, repair and conversion)	1	08	12
Molds for fiberglass boats	1	01	3
<b>BOAT DOCKS</b>			
Wood and foam	1	02	5
Metal	1	13	20

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<b>BOTTLING (Plant Equipment)</b> Manufacturing, bottling/canning soft drinks, fresh fruit drinks, mineral & distilled waters, carbonated beverages, etc.	1	08	12
<b>BROADCASTING (Radio and T.V. Equipment)</b> Studio broadcasting equipment Transmitting towers	1 1	89 13	6 20
<b>CABLE TELEVISION</b> (See Chapter 5, "Special Properties.")	---	---	---
<b>CABLE TELEVISION EQUIPMENT</b> Distribution systems Head-end equipment Receiving antennas	1 1 1	06 05 08	10 8 12
<b>COMPUTERS and COMPUTER EQUIPMENT</b>  <b>Mainframe Computer and Related Peripheral Equipment</b> For manufacturer / lessor, the current retail selling price will be reported For nonmanufacturer / lessor and / or private owner, the historical cost will be reported	5 5	50 69	4 4
<b>Personal Computers and Related Peripheral Equipment</b> For manufacturer / lessor, the current retail selling price will be reported For nonmanufacturer / lessor and / or private owner, the historical cost will be reported	5 5	69/32 69/32	4 4
<b>Test Computer</b> Within computer manufacturing plants, there may be a number of computers used to test new, assembled computers	5	50	4
<b>Computer Numeric Controlled (CNC)</b> (See Chapter 5, "Special Properties.")	---	---	---

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<b>CONSTRUCTION WORK IN PROGRESS (CWIP)</b> (See Chapter 5, "Special Properties.")	---	---	---
<b>CONTRACTOR'S EQUIPMENT</b>			
Electronic controlled infrared / laser instruments	1	02	5
Power sweepers	1	14	7
General construction (highways, dams, etc.)	1	14	7
Barricades and warning devices	1	01	3
Special trade contractors (electrical, heating, painting, plumbing, etc.)	1	16	10
Cranes to fifty tons, shovels to eight cubic yards	1	16	10
Portable asphalt batch plants	1	14	7
<b>CONVENIENCE STORES</b>			
Equipment and fixtures	1	38	8
Walk-in coolers and freezers (See Chapter 5, "Special Properties.")	1	31	10
<b>COTTON GINS and COTTON COMPRESSES</b>			
Machinery for removing seeds from raw cotton and machinery for baling cotton after ginning	1	08	12
<b>DAY / CHILD CARE</b>	1	15	8
<b>DENTAL and DENTAL LABORATORY EQUIPMENT</b>	1	26	10
<b>DRILLING EQUIPMENT (Gas, Petroleum and Water)</b>			
Exploration and drilling equipment	1	45	6
<b>DRY CLEANING and LAUNDRY EQUIPMENT</b>			
Commercial	1	84	10
Coin-operated	1	24	6
<b>ENVIRONMENTAL EQUIPMENT</b> (See Chapter 5, "Special Properties.")	---	---	---

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<b>FOOD, BEVERAGE, and SIMILAR PRODUCTS</b> (Manufacturing, packaging and processing)			
Bakery products - Retail (baking and selling)	1	06	10
Bakery products - Wholesale	1	08	12
Brewery and distillery	1	08	12
Canned or preserved fruits and vegetables	1	08	12
Confectionery and related products	1	08	12
Creamery and dairy products	1	08	12
Grain mill products	1	08	12
Grain tanks	1	06	10
Meat products (processing and packaging)	1	08	12
Miscellaneous food preparations (honey, potato chips, etc.)	1	06	10
Sugar and sugar products	1	77	18
Tomato puree	1	06	10
Vegetable oil products	1	08	12
<b>HOTEL, MOTEL, and RESORT EQUIPMENT</b>	1	30	10
Computerized equipment	1	37	5
Televisions	1	37	5
Linens, glassware, silverware, and uniforms (not rented)	1	01	3
<b>IMPROVEMENTS ON LEASED LAND</b> (See Chapter 5, "Special Properties.")	---	---	---
<b>IMPROVEMENTS ON POSSESSORY RIGHTS (IPRs)</b>			
Buildings and other improvements (See Chapter 5, "Special Properties.")	6	---	---
<b>LEASED OFFICE BUSINESS MACHINES</b>			
Excludes computer equipment and portable commercial equipment	1	68	5
<b>LEASEHOLD IMPROVEMENTS</b> (See Chapter 5, "Special Properties.")	7	55	10

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<b>LIBRARIES – COMMERCIAL</b> Includes accounting, architectural, engineering, law and medical libraries (See Chapter 5, "Special Properties.")	1	71	10
<b>LINENS and UNIFORMS (Rental)</b> For leased and rented linens and uniforms, use one-quarter of total purchases for the year as value	1	12	3
<b>LUMBERING</b> Logging equipment Sawmill (portable) Sawmill machinery and equipment (permanent mills)	1 1 1	70 76 80	8 6 10
<b>MANUFACTURING</b> <b>Aerospace</b> Primarily engaged in the manufacturing of aircraft, spacecraft, rockets and missiles Aircraft flight simulator Research and development <b>Air Bag</b> Highly computerized production and computer numeric controlled equipment used exclusively in the manufacture of air bags. For noncomputerized equipment, use the appropriate valuation table <b>Apparel and Other Finished Products Made from Fabrics, Fabricated Textile and Similar Materials</b> Leather apparel Fabrics (knitwear and fur) Rubber apparel Miscellaneous textile products, such as draperies and canvas	1 7 1 2 1 1 1 1	74 55 74 85 87 25 80 25	8 10 8 5 11 9 10 9

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<b>MANUFACTURING</b> (continued)			
<b>Baby Food and Similar Products</b> (Manufacturing, bottling, or canning of baby food)			
Bottling equipment	1	84	10
Canning equipment	1	38	8
<b>Cement and Concrete Products</b>			
Ready mix concrete plants	1	19	15
Concrete products manufacturing (block, pipe, etc.)	1	81	12
Cement manufacturing plants			
Production equipment	1	21	20
Quarry equipment	1	06	10
Portable ready mix plants	1	05	8
<b>Chemical and Allied Products</b>			
Establishments producing basic chemicals and establishments manufacturing products by predominantly chemical processes, such as industrial gases, drugs, pharmaceuticals, detergents, perfumes, cosmetics, cleaning preparations, paints, lacquers, varnishes, enamels, and similar items	1	07	11
<b>Circuit Boards</b>			
Establishments producing computer circuit boards	1	02	5
Production equipment	1	02	5
<b>Compressed Gases</b>	1	15	8
<b>Computers</b>			
Manufacturers who assemble computers	1	05	8
<b>Contact Lenses</b>	1	29	8
<b>Copper Foil</b>	1	40	5

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<b>MANUFACTURING</b> (continued)			
<b>Electrical Equipment</b> Manufacturing of electrical household appliances, batteries, machinery used in the generation and utilization of electric energy	1	79	12
<b>Electronic Equipment</b> Includes the manufacturing (50 percent or more) of electronic communication, detection, guidance control, radiation, computation, test and navigation equipment	1	38	8
Manufacturers engaged only in the purchase and assembly of electronic components	1	39	12
Semiconductor manufacturing (See Chapter 5, "Special Properties.")	2	85	5
Semiconductor manufacturing - discrete process	1	43	5
Vapor depollution system	1	02	5
Electronic research and development equipment	1	38	8
Semiconductor research and development	2	85	5
<b>Fabricated Metal Products</b> Includes the manufacturing of fabricated metal products such as cans, tinware, hardware, metal structural products, architectural and ornamental metal work, nuts, bolts, metal awnings, portable metal structures, etc.	1	35	10
<b>Food, Beverage and Similar Products.</b> (See the Index reference "Food, Beverage and Similar Products" above.)	---	---	---
<b>Glass and Glass Products</b> (Excludes manufacturing of lenses) The manufacturing of glassware (pressed or blown) and the manufacturing of products from purchased glass such as quartz and Pyrex laboratory apparatus, art glass, doors or windows made from purchased glass, glass containers, and plate, safety and window glass	1	11	17

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<b>MANUFACTURING</b> (continued)			
<b>Instruments</b> (Professional, scientific, controlling, photographic, optical, watches and clocks, etc.)  Includes establishments which manufacture scientific and research instruments, such as gas or liquid meters, tallying and measuring instruments, optical elements and assemblies, hearing aids, hearing test equipment, wheel chairs, prosthetic devices, photographic accessories, cameras, watches and clocks, etc.	---	---	---
<b>Insulation Products</b> (Foam and fiber products)	1	08	12
<b>Leather and Leather Products</b>  Includes the manufacturing of finished leather products, the tanning, currying and finishing of hides and skins, and the processing of fur pelts. Examples include footwear, handbags, saddles, harnesses, luggage, etc.	1	07	11
<b>Machinery</b>  Includes manufacturing of machinery such as engines and turbines, farm machinery, construction and mining machinery, food products machinery, paper industries machinery, compressors, pumps, ball and roller bearings, blowers, industrial patterns, process furnaces and ovens, office machines, and service industry machines and equipment. Excludes manufacturing of electrical machinery	1	39	12
<b>Machine Shop Equipment</b>	1	51	8
<b>Metal Working Machinery</b>  Manufacturing of metal cutting, grinding and forming machines, jigs, dies, fixtures and accessories	1	17	12
<b>Miscellaneous</b>  Industries engaged in manufacturing items such as jewelry, silverware and plated ware, musical instruments, toys, sporting and athletic goods, pens, pencils, artist's materials, costume jewelry, notions, brooms and brushes, etc.	1	08	12

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<b>MANUFACTURING</b> (continued)			
<b>Motor Vehicles, Parts and Accessories</b> Includes the manufacturing of custom-built automobiles, campers, motorcycles, and special truck bodies for specific uses, such as catering, garbage, etc. Parts and accessories, including brake shoes, shock absorbers, trailer hitches, etc.	1	06	10
<b>Mobile Homes</b>	1	06	10
<b>Plastic Products</b> Includes the manufacturing of processed, fabricated and finished plastic products, and the manufacturing of basic plastic materials such as sand buggy bodies, plastic bottles, styrocups, Styrofoam packing materials, plastic pipe, tubing, plastic screen fiberglass, bathroom fixtures, etc. Plastic window film manufacturing equipment	1 1	74 27	8 6
<b>Prerecorded Video Tape Production Equipment</b>	1	02	5
<b>Primary Metals</b> Includes most hot-metal processes, such as the manufacturing of foundry products, castings, forgings, sheet metal, pipe, tubing, structural shapes and wire, etc. Ferrous (iron) Nonferrous (aluminum, copper, etc.)	--- 1 1	--- 20 83	--- 18 14
<b>Primary Metals (continued)</b> Foil manufacturing	1	82	10
<b>Rubber Products</b> Includes the manufacturing of finished rubber products Recapping, retreading and rebuilding of tires	1 1	80 38	10 8

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<b>MANUFACTURING</b> (continued)			
<b>Stone and Clay Products (except cement)</b> Includes the manufacturing of structural clay products, such as brick, tile and pipe, pottery, and related products such as vitreous china, plumbing fixtures, earthenware and ceramic insulating materials; concrete and asphalt building materials, gypsum and plaster products, cut and finished stone, and abrasive, asbestos and miscellaneous nonmetallic mineral products	1	19	15
<b>Textile Mill Products</b> Includes the manufacturing of spun, woven or processed yarns and fabrics from natural or synthetic fibers. Textile finishing and dyeing	1 1	28 28	12 12
<b>Wire Products</b> Establishments primarily engaged in manufacturing nonferrous wire and cable	1	83	14
<b>MANUFACTURING</b> (end)			
<b>MEDICAL</b>			
High-tech medical imaging equipment (includes CT, MRI, PET).	1	27	6
Hi-tech medical / hospital equipment (see Chapter 2)	1	38	8
All other medical (hospital, clinic, lab, nursing home, etc.) equipment	1	26	10
<b>MINING, QUARRYING and PROCESSING</b> (Metal and nonmetal)			
Minerals such as sand and gravel, ceramic clay, cinder, limestone and stone	1	84	10
Portable sand and gravel units	1	15	8
Cranes up to fifty tons	1	16	10
Cranes over fifty tons	1	83	14
<b>MORTUARY and CEMETERY EQUIPMENT</b>	1	06	10

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<b>MOTION PICTURE PRODUCTION</b>	1	84	10
<b>MODEL HOME FURNISHINGS</b>	1	01	3
<b>OFFICE FURNITURE, FIXTURES, MACHINES and EQUIPMENT</b>	1	44	10
Duplicating and copying equipment	1	43	5
<b>PAPER and RELATED PRODUCTS</b>			
<b>Pulp and paper</b> - Includes the manufacturing of pulp from wood, rags, and other fibers, and the manufacturing of paper and paperboard from pulp	1	10	16
<b>Paper finishing and covering</b> - Includes paper finishing and conversion into cartons, bags, envelopes and similar products	1	08	12
<b>PETROLEUM and GAS</b>			
Oil and gas well production equipment (includes well head equipment, gathering pipelines and related storage facilities)	1	46	14
Petroleum refining plants	1	86	16
Petroleum storage facilities	1	86	16
Natural gas and helium production plants	1	46	14
Propane gas tanks and distribution equipment	1	86	16
Gasoline / diesel terminal facilities	1	86	16
<b>PHOTOGRAPHIC</b>			
Automatic film processing equipment as used in fast, one-hour photo process	1	09	5
<b>PRINTING and PUBLISHING EQUIPMENT</b> (Includes newspaper printing)			
Composing room	1	06	10
Plate making press	1	40	5
Print press	1	07	11
Mail room delivery (stackers, strappers, conveyors)	1	40	5
Paper handling equipment (warehouse)	1	31	10

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<b>PROFESSIONAL EQUIPMENT (Miscellaneous)</b>			
Includes architectural, engineering, photographic studio, and laboratory equipment	1	06	10
Electronic controlled infrared / laser instruments	1	02	5
<b>REFRIGERATION EQUIPMENT</b>			
Vacuum cooling, stationary (warehouse cooled vegetables)	1	75	10
Vacuum cooling, portable (field cooled vegetables)	1	74	8
Walk-In coolers and freezers - convenience store (See Chapter 5, "Special Properties.")	1	31	10
<b>RENTAL EQUIPMENT</b>			
Outlets renting light equipment, such as hand tools, light portable gasoline equipment, service equipment, backhoes, mixers, lawn mowers, printing equipment, and televisions	1	67	5
Leased or rented heavy equipment (See the Index reference "Contractor's Equipment" above.)	---	---	---
Rental fence	5	88	2
<b>REPAIR SHOP EQUIPMENT (Miscellaneous)</b>			
Electrical, watch/clock, jewelry, radio/TV, furniture/upholstery, household appliances, welding, locksmith, shoe, etc.	1	06	10
<b>RESTAURANT, BAR, and SODA FOUNTAIN EQUIPMENT</b>			
Includes all eating and drinking establishments selling prepared food and drinks	1	31	10
Linens, glassware, silverware, and uniforms (not rented)	1	01	3
<b>SCALES</b>			
Less than twenty-five tons	1	06	10
Twenty-five to one hundred tons	1	13	20
Portable	1	06	10
<b>SCHOOL EQUIPMENT</b>	1	30	10

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<b>SCRAP METAL</b> Equipment used in cutting, dismantling or wrecking processes, and storing of scrap metals	1	80	10
<b>SEMICONDUCTOR EQUIPMENT</b> (See Chapter 5, "Special Properties." See also the Index reference "Manufacturing / Electronic Equipment" above.)	---	---	---
<b>SIGNS (all types)</b> (See Chapter 5, "Special Properties.")	1	72	10
<b>STORE EQUIPMENT - Retail and Wholesale</b> General merchandise stores, building materials, hardware, apparel and accessory stores, furniture, home furnishings, equipment and supply stores, drug, book, office supply, jewelry, miscellaneous retail, wholesale, and supply store equipment Food, grocery, meat and fish, fruit and vegetable, candy, nuts, confectionery, dairy products, and miscellaneous food stores Carts Computer-controlled electronic cash registers	1  1 1 5	30  30 01 69	10  10 3 4
<b>SUPPLIES</b> (See Chapter 5, "Special Properties.")	---	59-1 & 2P Only 99 All Other	
<b>SURVEILLANCE SYSTEMS (video camera recorder)</b>	1	01	3
<b>TELEPHONE and INTERCOM SYSTEMS</b> Paging systems Telephone equipment, cellular phones, telex and facsimile	1 1	22 68	3 5
<b>THEATER EQUIPMENT</b>	1	30	10
<b>TOOLS, MOLDS, DIES and JIGS</b> (See Chapter 5, "Special Properties.")	---	---	---
<b>USED EQUIPMENT</b> (See Chapter 5, "Special Properties.")	---	---	---

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<b>VEHICLE MOUNTED EQUIPMENT</b> (See Chapter 5, "Special Properties.")	---	---	---
<b>VENDING EQUIPMENT.</b>			
Amusement (bowlers, pinball, pool, rides, mechanical horses, etc.)	7	49	5
Cigarette vendors	7	41	6
Food vendors (beverages, candy, hot and cold foods, popcorn, etc.)	7	49	5
Music machines	7	41	6
Miscellaneous (change makers, newspapers, photo, stamps, etc.)	7	41	6
Leased ice machines	7	41	6
<b>VETERINARIAN EQUIPMENT</b>	1	26	10
<b>VETERINARIAN LABORATORY EQUIPMENT</b>	1	26	10
<b>VIDEO TAPES, GAMES, DVDs (Rental)</b> Use acquisition cost of \$7.00 per item. (See Chapter 5, "Special Properties.")	5	73	2
<b>WAREHOUSE MATERIALS HANDLING EQUIPMENT</b>	1	31	10
Pallets	5	88	2
<b>WASTE CONTAINER - Commercial and Industrial</b>			
Compactors	1	31	10
Portable trash container	1	43	5
Portable toilets	1	43	5
<b>WATERCRAFT</b> (See Chapter 5, "Special Properties.")	---	---	---
<b>WOODWORKING EQUIPMENT</b>	1	47	10

**Note:** The Personal Property Valuation Tables and the entire Personal Property Manual are available at no charge on the Arizona Department of Revenue web site at [www.azdor.gov](http://www.azdor.gov). Choose the Property Tax Info link.





## **PERSONAL PROPERTY MANUAL 2005 VALUATION TABLES**

### **Application of Additional Depreciation**

Personal Property in the following legal classes and subclasses is to receive additional depreciation for 2005. To be eligible for additional depreciation, Legal Class One personal property must have been initially assessed in Arizona in 1994 or later; Legal Class Two, Subclass 2(P) personal property must have been initially assessed in Arizona in 1995 or later.

Legal Class One, Subclasses (8), (9), (10), and (13).

Legal Class Two, Subclass 2(P)(a), (b), (c), (d), and (e).

### **Application of Minimum Value**

Personal property qualifying for additional depreciation will receive a reduction in the minimum value of 2.5 percent each year beginning in 2000. The minimum value will not be reduced below 2.5 percent good.

### **Application of \$50,000 Exemption**

For 2005, the first \$57,632 of full cash value will be exempt.<sup>1</sup>

Personal property in the following legal classes and subclasses is eligible for this exemption.

Legal Class One, Subclasses (8), (9), (10), (11) and (13).

Legal Class Two, Subclass 2(P)(a) and (b).

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<sup>1</sup> Pursuant to A.R.S. § 42-11127(C) the Department is required to annually determine the full cash value exemption amount for qualifying personal property in Legal Classes One and Two. The change in the amount is based on the average annual percentage increase, if any, in the Gross Domestic Product (GDP) price deflator in the two most recent complete state fiscal years.